

**BATAC WATER DISTRICT**  
**Balance Sheet**  
**June 30, 2018**

**ASSETS AND OTHER DEBITS**

**CURRENT ASSETS**

101	<b>Cash and Cash Equivalents</b>		
10101	Cash on Hand		
10101010	Cash - Collecting Officer		351,211.92
10101020	Petty Cash		5,000.00
10102	Cash In Bank - Local Currency		
10102020	Cash In Bank - Local Currency, Current Account (LBP)		371,580.82
10102030	Cash In Bank - Local Currency, Savings Account (Customer's Deposit)		186,739.98
10102040	Cash In Bank - Local Currency, Savings Account (JSA - LWUA/BWD)		225,971.16
103	<b>Receivables</b>		
10301	Loans and Receivable Accounts		
10301010	Accounts Receivable - Customers	965,300.38	
10301011	Allowance for Impairment - Accounts Receivable	<u>(454,882.87)</u>	510,417.51
10301030	Accounts Receivable - Franchise Tax		12,873.10
10305	Other receivables		
10305010	Receivable - Disallowances/charges		368,338.00
10305990	Other Receivables		14,367.80
104	<b>Inventories</b>		
10404	Inventory Held for Consumption		
10404120	Chemicals and Filtering Materials Inventory		43,040.00
10404990	Other Supplies and Materials Inventory - Meters		20,400.00
10404990	Other Supplies and Materials Inventory - SCM		192,324.82
10404990	Other Supplies and Materials Inventory - Trans/Distri Pipes & Fittings		944,661.56
10405	Semi-Expendable Machinery & Equipment		
10405020	Semi-Expendable Office Equipment		
10405190	Semi-Expendable Other Machinery & Equipment		
10406010	Semi-Expendable Furniture & Fixtures		
10406020	Semi-Expendable Books		
199	<b>Other Assets</b>		
19901	Advances		
19901020	Advances for Payroll		
19901030	Advances to Special Disbursing Officer		
19901040	Advances to Officers and Employees		720.00
19902	Prepayments		
19902990	Other Prepayments		416,299.80
19903	Deposits		
19903990	Other Deposits		12,000.00
	<b>Total Current Assets</b>		<u>3,675,946.47</u>

**NON-CURRENT ASSETS**

106	<b>Property, Plant and Equipment</b>		
10601	Land		
10601010	Land	12,894.14	
10601011	Accumulated Impairment Losses - Land		12,894.14
10603	Infrastructure Assets		
10603020	Flood Control Systems	290,169.90	
10603021	Accum. Depcn - Flood Control Systems	<u>(9,144.24)</u>	281,025.66
10603040	Water Supply Systems	1,764,536.85	
10603041	Accum. Depcn - Water Supply Systems	<u>(264,091.25)</u>	1,500,445.60
10603050	Power Supply Systems	462,878.00	
10603051	Accum. Depcn - Power Supply Systems	<u>(390,846.75)</u>	72,031.25
10603110	Plant-Utility Plant in Service (UPIS)		
10603110-4	Wells	8,276,591.91	
10603111	Accum. Depcn. - Wells	<u>(4,489,669.39)</u>	3,786,922.52
10603110-8	Reservoir and Tanks	1,363,400.00	
10603111	Accum. Depcn. - Reservoir and Tanks	<u>(152,394.38)</u>	1,211,005.62
10603110-9	Trans & Distri Mains	18,771,941.48	
10603111	Accum. Depcn. - Trans & Distri Mains	<u>(3,366,697.33)</u>	15,405,244.15
10603110-12	Meters	102,527.40	
10603111	Accum. Depcn. - Meters	<u>(27,744.30)</u>	74,783.10
10603110-14	Hydrants	36,751.10	
10603111	Accum. Depcn. - Hydrants	<u>(30,371.19)</u>	6,379.91
10604	Building and Other Structures		
10604010	Buildings	2,417,126.60	
	Accum. Depcn. - Buildings	<u>(47,839.00)</u>	2,369,287.60
10604070	Water Plant Structure & Improvement	8,178,529.92	
10604071	Accum. Depcn. - Water Plant S & I	<u>(675,023.58)</u>	7,503,506.34
10604990	Other Structures	81,138.50	
10604991	Accum. Depcn. - Other Structures	<u>(34,221.39)</u>	46,917.11
10605	Machinery and Equipment		
10605010	Machinery	712,277.00	

10605011	Accum. Depcn. - Machinery	(354,743.89)	357,533.11
10605020	Office Equipment	50,499.00	
10605021	Accum. Depcn. - Office Equipment	(3,679.56)	46,819.44
10605030	ICT Equipment	116,598.00	
10605031	Accum. Depcn. - ICT Equipment	(55,729.30)	60,868.70
10605070	Communication Equipment	3,586.95	
10605071	Accum. Depcn. - Communication Equipment	(855.00)	2,731.95
10605590	Other Equipment	1,931,559.00	
10605591	Accum. Depcn. - Other Equipment	(533,400.16)	1,398,158.84
10606	Transportation Equipment		
10606010	TE - Motor Vehicles	791,293.81	
10606011	Accum. Depcn. - TE - Motor Vehicles	(417,866.53)	373,427.28
10607	Furniture, Fixtures and Books		
10607010	Furniture & Fixtures	48,720.00	
10607011	Accum. Depcn. - Furniture & Fixtures	(21,606.76)	27,113.24
10607020	Books		
10607011	Accum. Depcn. - Books		
10698	<b>Other Property, Plant &amp; Equipment</b>		
10698990	Other Property, Plant & Equipment		263,841.17
10699	<b>Construction in Progress</b>		
10699020	Construction in Progress - IA		320,723.62
	<b>Total Non-current Assets</b>		<u>35,121,660.35</u>
	<b>Total Assets</b>		<u><u>38,797,606.82</u></u>

## LIABILITIES

	<b>CURRENT LIABILITIES</b>		
201	<b>Financial Liabilities - Current</b>		
20101	Payables		
20101010	Accounts Payable		581,255.25
20101020	Due to Officers and Employees		
20102	Bills/Bonds/Loans Payable		
20102040	Loans Payable-Domestic		1,150,681.78
202	<b>Inter-Agency Payables</b>		
20201	Inter-Agency Payables		
20201010	Due to BIR		
20201010	Employees WithholdingTax		19,466.72
20201010	eVAT		4,119.61
20201010	Expanded WithholdingTax (EWT)		2,727.81
20201010	Creditable Income Tax (CIT)		290.51
20201010	CIT - Franchise Tax		50,649.89
20201020	Due to GSIS		
20201020	Contribution - LRIB		48,603.21
20201020	Contribution - ECC		933.46
20201020	Salary Loan		-2,223.95
20201020	Policy Loan		1,500.00
20201030	Due to Pag-IBIG		
20201030	Contribution		111.44
20201040	Due to PhilHealth		747.42
204	<b>Trust Liabilities</b>		
20401050	Customers' Deposits Payable		238,770.06
205	<b>Deferred Credits/Unearned Income</b>		
20501	Deferred Credits		
20501990	Other Deferred Credits		44,661.40
206	<b>Provisions</b>		
20601060	Provisions for PBB		106,338.33
20601070	Provisions for PBI		89,856.00
299	<b>Other Payables</b>		
29999990	Other Payables		5,587.21
	<b>Total Current Liabilities</b>		<u>2,344,076.15</u>
	<b>LONG-TERM LIABILITIES</b>		
20102040	Loans Payable-Domestic		6,993,880.47
	<b>Total Liabilities</b>		<u>9,337,956.62</u>

## EQUITY

30101	<b>Government Equity</b>		
30101020	Government Equity		19,307,956.20
30101030	Contributed Capital - PGIN		1,000,000.00
30101030	Contributed Capital - Government		1,401,246.00
30701	<b>Retained Earnings/(Deficit)</b>		
30701010	Retained Earnings/(Deficit)	7,597,540.96	
	Add: Net Income (Loss)	223,040.46	
	Adjustment to RE	(70,133.42)	
	<b>Total Equity</b>		<u>29,459,650.20</u>
	<b>Total Liabilities &amp; Equity</b>		<u><u>38,797,606.82</u></u>

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